### Exhibit 409

United States of America ex rel. Ven-A-Care of the Florida Keys, Inc., et al. v. Dey, Inc., et al., Civil Action No. 05-11084-PBS

Exhibit to the August 28, 2009 Declaration of Sarah L. Reid in Support of Dey's Opposition to Plaintiffs' Motion for Partial Summary Judgment

### REIMBURSEMENT COMPARISON WORKSHEET

S.

### \$0.85 (F) Ê \$1,224,00 1440 (F×E) (e×E TREATMENTS (4 TX/DAY x 30 DAYS x 12 MONTHS) = DEY UNIT-DOSE ESTIMATED PROFIT = REIMBURSEMENT = AWP - 30% = \$21.18 REIMBURSEMENT PER TX (\$21.18/25) = GAIN IN PROFIT WITH DEY UNIT-DOSE SUBSTITUTION: AWP = \$30.25/25 VIALS PER CARTON TOTAL REIMBURSEMENT(\$0.85 x 1440) = per TX x 1440) = /25/= ANNUALIZED PER PATIENT: COST PER CARTON = COST PER TX (\$ TOTAL COST(S\_ ê 0 ₹ ê YOUR PLANISTORE: 1440 SXC (B×C) \$288.00 \$28.80 \$0.00 \$0.14 \$0.22 \$0.22 \$0.06 \$0.20 \$316.80 1440 REIMBURSEMENT/ BOTTLE = AWP - 30% = \$8.75 ALBUTEROL REIMBURSEMENT PER TX = (\$8.75/40) = TREATMENTS (4 TX/DAY x 30 DAYS x 12 MONTHS) = ASSUMES 40 TREATMENTS PER BOTTLE MULTIDOSE ESTIMATED PROFIT = TOTAL REIMBURSEMENT (50.22 x 1440) = AWP = \$12.50 PER 20 ML BOTTLE EXAMPLE: ALBUTEROL COST PER TX (\$5.75/40)= SALINE REIMBURSEMENT PER TX = TOTAL REIMBURSEMENT PER TX = ANNUALIZED PER PATIENT: TOTAL COST(\$0.20 x 1440) == SALINE COST PER TX = REIMBURSEMENTS: TOTAL COST PER TX = COST = \$6.75 COSTS

"Alburero, Sulfete inheinten Schulton 0.083% (potency expressed as albufarol)

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### RETAIL REIMBURSEMENT COMPARISON WORKSHEET

DEY:	\$30.25 \$21.18 \$0.85 NA \$0.85 (F)	\$ (E) (B) (B) (C) (C) (C) (C) (C) (C) (C) (C) (C) (C	1440 (H) \$1,224.00 (F x H) (G x H)
	REIMBURSEMENT:  AWP = \$OF 25 VIALS PER CARTON REIMBURSEMENT/CARTON = AWP.30%= ALBUTEROL PER TX = (\$21.18/25) = 25 UNIT-DOSE TREATMENTS SALINE PER TX = TOTAL REIMBURSEMENT PER TX =	ALBUTEROL COST PER CARTON = ALBUTEROL COST PER TX (\$ (E) /25)= SALINE COST PER TX = TOTAL COST PER TX =	(c) (4 TX/DAY × 30 DAYS × 12 MONTHS) = TOTAL REIMBURSEMENT(\$0.85 × 1440) = TOTAL COST(\$
	***	# (B)	1440 (C) (C) (A × C) (B × C) (D)
Current Situation Analysis:	AWP = \$PER 20 ML BOTTLE  REIMBURSEMENT/ BOTTLE = AWP-30% =ALDUTEROL PER TX = (\$140) =ASSUMES 40 TREATMENTS PER BOTTLE  SALINE PER TX =TOTAL REIMBURSEMENT PER TX =	ALBUTEROL COST PER 20 ML BOTTLE = ALBUTEROL COST PER TX (\$5.75/40)= SALINE COST PER TX = TOTAL COST PER TX =	ANNUALIZED PER PATIENT:  TREATMENTS:  (4 TX/DAY x 30 DAYS x 12 MONTHS) =  TOTAL REIMBURSEMENT (\$ x 1440) =  TOTAL COST(\$ x 1440) =  MULTIDOSE ESTIMATED PROFIT =

# GAIN IN PROFIT PER PATIENT WITH DEY UNIT-DOSE SUBSTITUTION:

YOUR STORE/PLAN:

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### [name/logo] RETAIL REIMBURSEMENT COMPARISON WORKSHEET

DEY:	\$30.25 \$15.13 \$0.61 NA \$0.61	\$ (E)	1440 (H)	\$878.40 (FxH) (GxH)
	AWP = \$OF 25 VIALS PER CARTON REIMBURSEMENT/CARTON = AWP-60%= ALBUTEROL PER TX = (\$15.13/25) = 25 UNIT-DOSE TREATMENTS SALINE PER TX = TOTAL REIMBURSEMENT PER TX =	ALBUTEROL COST PER CARTON = ALBUTEROL COST PER TX (\$ (E) /25)= SALINE COST PER TX = TOTAL COST PER TX =	ANNUALIZED PER PATIENT: TREATMENTS: (4 TX/DAY x 30 DAYS x 12 MONTHS) =	TOTAL RE(MBURSEMENT(\$0.61 × 1440) =  TOTAL COST(\$ per TX × 1440) =  (G)  DEY UNIT-DOSE ESTIMATED PROFIT =
	3	+ + (8)	1440 (C)	(A×C) (B×C)
Current Situation Analysis:	REIMBURSEMENT:  AWP = \$PER 20 ML BOTTLE  REIMBURSEMENT/ BOTTLE = AWP-50% =  ALBUTEROL PER TX = (\$/40) =  ASSUMES 40 TREATMENTS PER BOTTLE  SALINE PER TX =:  TOTAL REIMBURSEMENT PER TX =	ALBUTEROL COST PER 20 ML BOTTLE = ALBUTEROL COST PER TX (\$6.75/40)= SALINE COST PER TX = TOTAL COST PER TX =	ANNUALIZED PER PATIENT: TREATMENTS: (4 TXDAY x 30 DAYS x 12 MONTHS) #	TOTAL REIMBURSEMENT (\$ x1440) =  TOTAL COST(\$ x1440) =  MULTIDOSE ESTIMATED PROFIT =

# GAIN IN PROFIT PER PATIENT WITH DEY UNIT-DOSE SUBSTITUTION:

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